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> Incoming C/007/0005

May 24, 2007

Coal Regulatory Program
Attn.: Pam Grubaugh-Littig
Division of Oil, Gas and Mining
1594 West North Temple, Suite 1210
Box 145801
Salt Lake City, Utah 84114-5801

RE: 2006 Annual Report for Canyon Fuel Company, Skyline Mine, C/007/005

Dear Ms. Grubaugh-Littig:

Please find enclosed with this letter two copies each of *An Assessment of the Macroinvertebrates of James Canyon Creek & Burnout Creek in June 2004, by Mt. Nebo Scientific, Inc.*, to be included in Appendix B of the Skyline Mine 2006 Annual Report. The report was inadvertently absent from the 2006 Annual report. The information contained within the report is, to the best our knowledge, current and correct.

If you have any questions regarding the 2006 Annual Report, please call me at (435) 448-2636.

Sincerely:

Gregg A. Galecki

Environmental Coordinator - Skyline Mine

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Canyon Fuel Company, LLC

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Date 5/24/67 For additional information